# Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

*For the Year 1924-25*

(With Appendices)

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# TABLE OF CONTENTS.


| Paragraph | | Page |
|---|---|---|
| 1 | Introductory ... ... ... ... ... | 1 |
| 2 | Personnel of the Department ... ... ... ... | 1 |
| 3 | Supervising staff ... ... ... ... ... | 1 |
| 4 | Changes in the Department ... ... ... ... | 1 |
| 5 | Summary of constitution and operations of the Department ... | 1 & 2 |
| 6 | Financial results ... ... ... ... ... | 2 |
| | **Salt.** | |
| 7 | General sources of supply ... ... ... ... | 3 |
| | **Baragra Salt.** | |
| 8 | Produce ... ... ... ... ... | 3 & 4 |
| 9 | Storage ... ... ... ... ... | 4 & 5 |
| 10 & 11 | Sales ... ... ... ... ... | 5 |
| 12 | Through booking system ... ... ... ... | 5 |
| 13 | Loss and wastage ... ... ... ... | 6 |
| 14 | Stocks at the end of the year ... ... ... ... | 6 |
| 15 | Cost price and advances to Agrias ... ... ... | 6 & 7 |
| 16 | Kharaghoda new village ... ... ... ... | 7 |
| | **Kuda Salt.** | |
| 17 | Kuda Salt ... ... ... ... ... | 7 & 8 |
| | **Sea Salt.** | |
| 18 | Produce ... ... ... ... ... | 8 & 9 |
| 19 | Sales ... ... ... ... ... | 9 & 10 |
| 20 | Loss and wastage ... ... ... ... ... | 10 |
| 21 | Stocks at the close of the season ... ... | 10 |
| 22 | Cost prices of salt ... ... ... ... | 10 & 11 |
| | **Imported Salt.** | |
| 23 | Quantity and distribution of imported salt ... ... | 11 |
| | **Consumption.** | |
| 24 | Issues of Salt for Consumption in the Presidency ... ... | 11 |
| 25 | Market prices ... ... ... ... ... | 11 |
| | **Revenue and Expenditure.** | |
| 26 | Revenue and expenditure ... ... ... ... | 12 |
| 27 | Items of decrease in revenue ... ... ... ... | 12 |
| 28 | Items of increase in revenue ... ... ... ... | 12 |
| 29 | Items of increase in expenditure ... ... ... | 12 & 13 |
| 30 | Items of decrease in expenditure ... ... ... | 13 |
| | **Miscellaneous.** | |
| 31 & 33 | Fish-curing yards ... ... ... ... | 13 & 14 |
| 34 | Offences ... ... ... ... ... | 14 |
| 35 | Farms of Government salt-works ... ... ... | 14 |
| 36 | Denaturalised salt ... ... ... ... | 14 |
| 37 | Bitterns, refined salt and industrial salt ... ... ... | 15 |
| 38 | Water-supply ... ... ... ... ... | 15 |
| 39 | Duty on salt ... ... ... ... ... | 15 |

| Paragraph | | Page |
|---|---|---|
| | GENERAL REMARKS. | |
| 40 | Control over the Department ... ... ... | 15 |
| 41 | Measures for the prevention of smuggling of dutiable articles ... | 15 & 16 |
| 42 | The Northern Frontier Force ... ... ... | 16 |
| | APPENDICES. | |
| | Appendix A.—Statement showing the produce and sales of salt manufactured in the Bombay Presidency for the manufacturing seasons of 1923-24 and 1924-25 ... ... ... ... ... ... | 18 & 19 |
| | Appendix B.—Statement showing the distribution of Baragra salt during the years 1923-24 and 1924-25 ... ... ... ... | 20 |
| | Appendix C.—Comparative statement showing the quantity of salt removed for consumption within and without the Presidency from the sea salt-works in British territory together with the distribution of issues ... | 21—23 |
| | Appendix D.—Statement showing quantities of foreign salt imported by sea and by land into the Bombay Presidency during the year 1924-25 ... | 24 & 25 |
| | Appendix E.—Statement showing the quantity of each description of salt imported and delivered from salt-works in the Bombay Presidency during the years 1923-24 and 1924-25 ... ... ... ... | 26 |
| | Appendix F.—Details of issues of salt from different sources of supply during the years 1923-24 and 1924-25 ... ... ... ... | 27 |
| | Appendix G.—Statement showing the average market price of salt in each District of the Bombay Presidency during the financial years 1921-22, 1922-23, 1923-24 and 1924-1925 ... ... ... ... | 28 |
| | Appendix H.—Statement showing the details of receipts and expenditure of the Salt Department in all its branches for the year 1924-25 contrasted with those for the year 1923-24 ... ... ... ... | 29—31 |
| | Appendix I.—Statement showing the transactions—credit and cash—during the past three years ... ... ... ... ... | 32 |
| | Appendix J.—Statement showing the operations at the fish-curing yards in the Southern Division of the Bombay Presidency for the years 1923-24 and 1924-25 ... ... ... ... ... ... | 34—37 |
| | Appendix K.—Statement showing details of cases of salt smuggling disposed of by the Salt Department during the year 1924-25 ... ... | 38—40 |

OF THE ASIATIC

No. 46-4.

From

G. L. MACGREGOR, ESQ., B.A., I.C.S.,
Collector of Salt Revenue, Bombay ;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Poona, 30th July 1925.

Sir,

I have the honour to submit the Annual Report of the Salt Department for the year 1924-25.

**Personnel of the Department.**

2. I was in charge of the Department throughout the year.

**The Supervising staff.**

3. The supervising gazetted staff remained unchanged, consisting of 5 Superintendents of Salt Revenue, 1 Chief Account Officer and 1 Superintendent of Lights.

**Changes in the Department.**

4. No important changes in establishment were made. Certain Awalkarkuns and Bunder Karkuns at the more important ports had the pay of their posts raised in proportion to their responsibilities, the pay of the patta establishment was revised and the small Customs establishment at Sundrai Bundar in the Bhavnagar State was withdrawn owing to the silting up of that port.

**Summary of constitution and operations of the Department.**

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1923-24 being given for comparison :—

| — | 1923-24. | 1924-25. | Increase. | Decrease. |
|---|---|---|---|---|
| 1. Number of supervising officers ... ... | 7 | 7 | ... | ... |
| 2. Number of subordinate establishment ... | 5,177 | 5,178 | 1 | ... |
| 3. Number of Talukas ... | 31 | 31 | ... | ... |
| 4. Number of Salt-works ... | 421 | 422 | 1 | ... |

| — | 1923-24. | 1924-25. | Increase. | Decrease. |
|---|---|---|---|---|
| 5. Number of maunds of salt excised, and imported by sea and land on payment of duty ... ... | 93,25,373 | 1,31,73,475 | 38,48,102 | ... |
| 6. Number of maunds of salt delivered free and at nominal rate of duty ... | 6,85,404 | 6,79,344 | ... | 6,060 |
| 7. Number of maunds of salt excised, imported or delivered free or at nominal rate ... ... | 1,00,10,777 | 1,38,52,819 | 38,42,042 | ... |
| 8. Total revenue Rs. | 2,14,31,781* | 1,65,19,285 | ... | 49,12,496 |
| 9. Number of offences enquired into ... ... | 134 | 92 | ... | 42 |

* The figure differs from that given in the report for 1923-24 owing to subsequent adjustment.

**Financial Results.**

6. The financial results of the last year's administration compared with those of the previous year are exhibited below :—

| Year. | Gross receipts. | Expenditure. | Refunds. | Total of expenditure and refunds. | Net receipts. | Percentage charges on gross receipts. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. a. p. |
| 1920-21 . | 2,05,63,128 | 33,29,003 | 1,29,847 | 34,58,850 | 1,71,04,278 | 16 13 2 |
| 1921-22 . | 1,18,96,512 | 35,60,790 | 4,29,466 | 39,90,250 | 79,06,262 | 33 8 8 |
| 1922-23 . | 1,46,10,523 | 34,41,254 | 30,43,037 | 64,84,291 | 81,26,232 | 44 6 1 |
| 1923-24 . | 2,16,40,558 | 32,69,728† | 2,08,777 | 34,78,505† | 1,81,62,053† | 16 1 2† |
| 1924-25 . | 1,67,03,101 | 31,37,044 | 1,83,816 | 33,20,860 | 1,33,82,241 | 19 14 1 |

† The figures differ from those given in the report for 1923-24 owing to subsequent adjustments.

The percentage charges on gross receipts during the year under report show some increase, which is due to smaller receipts under the head ' Excise duty on salt ' owing to the restoration of the rate of duty from Rs. 2-8-0 to Re. 1-4-0 per maund.

7. The salt with which the Bombay Presidency Salt Depart-

Salt, General Sources of supply.

ment has to deal may conveniently be classified as follows :—

(1) Baragra or Rann Salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada at the southern end of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working ; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i.e.*, to the States of Travancore and Cochin ; and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjuwada on the Northern Frontier ; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station.

## Baragra Salt.

8. The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A.

Produce.

The quantity in stock on 1st July 1924 was 91·9 lakhs maunds compared with 88·18 lakhs of maunds on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

| Salt works. | Season. | Number of pans worked. | Total crop. | Average yield per pan. | Maximum yield per pan. |
|---|---|---|---|---|---|
| | | | Mds. | Mds. | Mds. |
| Kharaghoda (including the new extension) ... | 1923-24 | 391 | 20,97,722 | 5,365 | 10,158 |
| | 1924-25 | 245 | 11,39,469 | 4,650 | 6,778 |
| Udu ... ... | 1923-24 | 184 | 8,66,064 | 4,706 | 7,682 |
| | 1924-25 | 107 | 4,21,662 | 3,940 | 5,898 |
| Total ... | 1923-24 | 575 | 29,63,786 | 5,154 | 10,158 |
| | 1924-25 | 352 | 15,61,131 | 4,435 | 6,778 |

Production of salt was further restricted at Kharaghoda owing to the very large stocks in balance. Salt was produced in the 352 pans which were most favourably situated.

In the Kharaghoda agar brine was let into the first pan on 6th November and into the last pan on 6th December 1924. In the Udu agar the earliest and latest dates were 11th November and 13th December 1924 respectively. The first pan was cleared on 27th February and the last on 8th April 1925 in the Kharaghoda agar, the corresponding dates in the Udu agar being 27th February and 25th April respectively. The manufacturing season thus extended as a whole from 6th November 1924 to 25th April 1925 compared with a total period of from 29th October 1923 to 31st March 1924 in the previous year.

The duration of the manufacturing season was longer than the previous one by 17 days, while the number of pans worked were decreased by 223 or nearly 40 per cent. The produce also shows a decrease of 14 lakhs of maunds below that of the season of 1923-24, the average yield per pan being 4,435 maunds against 5,154 maunds. The decrease in outturn was mainly due to the humidity at the commencement of operations due to the persistence of the rains. Stocks in hand continue to be excessive and restricted manufacture will have to be continued.

**Storage.**

9. Storage commenced on 9th April and ended on the 29th of the same month, 15·61 lakhs of maunds of salt having been brought into store in 21 days compared with 29½ lakhs of maunds in 41 days in 1924. The average quantity of salt stored per day this season was 74,339 maunds against 72,287 maunds during the previous season, or a daily increase of over 2,000 maunds due to the fact that there being sufficient space all salt was stored in the closed and open stores obviating the need for raising an open heap, a great saving in time and labour. As usual 1,13,440 maunds of newly manufactured salt were issued to traders without being stored against 1,73,500 maunds so issued last year. The decline in issues was due to paucity of indents from merchants. The Railway authorities supplied the required number of engines and trucks. The total quantity of salt in the stores on 30th June 1925 was estimated at 74,53,945 maunds exclusive of 9,32,094 maunds stored at Kuda.

The storage operations at Kharaghoda were successfully carried out by a practically new staff. Khan Bahadur Ghulam Yasin, I.S.O., Chief Inspector, Pritchard Salt Works, having retired after long and meritorious services, and Mr. R. F. Hoogwerf's place as Manager, Main Stores, having been taken by Mr. S. V. Guest. The Khan Bahadur's mantle has fallen on his brother Mr. Ghulam Ali who has worthily upheld the traditions of the Khan Bahadur and of his own father.

1,07,000 maunds of salt in 23 pans of the Kharaghoda agar were stacked by the Railway siding for conveyance to the Main Stores by means of hand trolleys and planks by outside labour, which prefers this method. The conservative agarias removed salt by head-loads as usual.

The cost of storage further decreased from Rs. 862 per lakh of maunds of salt in 1923-24 to Rs. 559 in the year under report due to no heap having to be made this year. The average load of the wagons this year was maintained at 183 maunds against 172 during the preceding year.

Sales.

10. The issues on payment of full duty during the financial year 1924-25 amounted to 30,99,684 maunds compared with 15,24,932 maunds in 1923-24 and 26,01,544 maunds in 1922-23. The reasons for the enormous decrease during 1923-24 have been fully stated in the last year's report. This year's figures of sale are above the normal; but a large portion of the removals took place in April, May and June last year to replenish the depleted stocks of the wholesale and retail trade. These violent fluctuations are entirely due to anticipated changes in the rates of duty.

If the sales for the manufacturing season—July to June—are compared those for the current season show a small decrease from 25·77 lakhs maunds for the season of 1923-24 to 24·10 lakhs maunds for the current 1924-25 season, due to a smaller off-take during March, April, May and June of this year.

Refunds of duty and cost price in respect of indents for 1,350 maunds were made during the year. Indents for 99,360 maunds only were awaiting compliance on 31st March 1925 against 5,30,820 maunds on the same date last year.

11. The manner in which the issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed to places beyond the presidency was 75·7 per cent. of the total issues as compared with 60·73 per cent. in 1923-24 and 71·4 in 1922-23 a satisfactory increase which is shared by all provinces.

Through Booking System.

12. For payment of duty and cost price of salt, traders availed themselves of 25 treasuries against 23 treasuries during the last year.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

| Names of places at which duty and cost price were collected. | 1923-24. | 1924-25. |
|---|---|---|
| | Rs. | Rs. |
| Head-quarters office Bombay, Main Salt Stores, Kharaghoda, and Broach Custom House ... ... ... | 11,76,602 | 13,35,538 |
| Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency) ... | 6,09,120 | 12,78,480 |
| Stations on the Indian Midland Railways ... ... | ..... | ..... |
| Total ... | 17,85,722 | 26,14,018 |

13. The quantity of salt written off as loss and wastage when the closed stores were emptied amounted this year to 20,760 maunds, while wastage at 5 per cent. amounting to 76,456 maunds was written off in the open stores.

**Loss and wastage.**

Besides the above, wastage amounting to 7,89,346 maunds was written off in the various heaps which have been in existence for a number of years and in the open stores. In past years no wastage had been written off these long standing stocks. The figures are only an estimate, the actuals can only be ascertained on working off the heaps.

14. The quantity of Baragra salt in hand at Kharaghoda at the close of the manufacturing season was 74·54 lakhs of maunds exclusive of 9·32 lakhs maunds at Kuda, compared with 91·9 lakhs of maunds at the end of the previous season. This reduction in stock is due to (*a*) restricted manufacture, (*b*) somewhat increased sales during the year, and (*c*) the writing off of loss and wastage including those for past seasons amounting in the aggregate to 8,86,562 maunds.

**Stocks at the end of the year.**

15. Seven hundred and ninety-eight agarias were paid Rs. 2,19,533-3-3 at 2¼ annas a maund on 15,61,125 maunds produced in the season. This works out at Rs. 275 per head. Last year with greater production and a higher rate of wages it amounted to Rs. 382.

**Cost price paid and Advances made to the Agarias.**

In the days of salt shortage in 1921 in order to stimulate production their wages had been raised from 2 annas to 2¾ annas. As production no longer required stimulation it was decided to reduce wages to 2¼ annas, a measure which was very smoothly carried out under the direction of Khan Bahadur Ghulam Yasin, I.S.O., the late Chief Inspector.

Last August the cost price to Government of Baragra salt was again worked out, the last occasion on which this was done being in 1919. It was found that the cost of production and other overhead charges including pensionary charges and interest on capital and on the reserve stock was annas 4 and pies 7·19 per maund; whereas the issue price is annas 4 and pies 3. Rather than raise the issue price all possible measures for economy in the production of salt were taken. The principal economies were in the less cost of storage, the elimination of less productive pans and the reduction of the payments to the agarias.

The total amount advanced as Tagai to agarias was Rs. 2,670 as against Rs. 1,775 paid during the previous year.

Against the budget grant of Rs. 10,000 for expenditure on objects connected with the well being of agarias at the Pritchard Salt

Works, Kharaghoda, Rs. 2,669-7-3 were spent during the year as detailed below :—

| | Details. | Amount spent. Rs. | a. | p. |
|---|---|---|---|---|
| 1. | Maintenance of Khan Bahadur Ghulam Yasin School ... ... | 717 | 6 | 3 |
| 2. | Assistance to Agarias in clearing the pans and heaping by the side of the rail ... | 1,497 | 8 | 0 |
| 3. | Repairs to Agaria line ... ... | 300 | 0 | 0 |
| 4. | Lighting charges in Agaria Lines ... | 154 | 9 | 0 |
| | Total ... | 2,669 | 7 | 3 |

Kharaghoda new village.

16. The rainfall at Kharaghoda during the year 1924 measured 19·89 inches against 4·37 inches in 1923.

The population of the Government village at Kharaghoda was 3,299 against 3,340 in the previous year. The number of births was 111 or 33·65 per mille against 122 or 36·52 per mille in the preceding year. The number of deaths was 99 or 30·01 per mille against 85 or 25·44 per mille in 1923-24.

The number of patients treated at the dispensary was 5,435 against 5,080 in the previous year. The number of patients treated for malaria was 982 against 662 during 1923-24. The increase was due to a heavier rainfall, and a consequently more severe epidemic of malarial fevers.

## Kuda Salt.

17. 4,26,889 maunds of Kuda salt were taken over at the end of this year's manufacturing season in accordance with the agreement with the Dhrangadhra State. Their crop was short this year.

The last year's heap containing approximately 5,05,205 maunds is intact, no sales at Kuda having been effected yet owing to—

(*a*) the large stocks of salt held at Kharaghoda, and

(*b*) the additional cost in Railway freight owing to the extra lead of 53 miles.

Whether metre gauge indents should not be met from Kuda is under consideration.

In paragraph 17 of the last year's Report it was stated that for the first time in the history of the Salt Department the Dhrangadhra State has been allowed to manufacture Baragra salt at Kuda Salt Works. This statement is not strictly accurate, as the State has in the past manufactured Baragra salt under a Sanad from the Moghul Emperor. The statement should have read that for the first time in the history of the Salt Department the State was allowed to manufacture Baragra salt for export.

Before the agreement of 1900 manufacture was permitted for supply to Kathiawar States only. The manufacture was stopped by the above Agreement on payment of an annual compensation of Rs. 7,000.

## Sea Salt.

18. The Chharvada salt work which was temporarily shut down owing to over-production of salt at Dharasna-Chharvada was worked during the fair season on the express condition that the agarias produced a better quality of salt fit for consumption in the Khandesh market. Hitherto the Dharasna-Chharvada salt works produced salt which had only a local demand. This demand being inelastic it was necessary to produce salt fit for more distant markets and the Chharvada salt work was re-opened with this object in view. How far this object will be achieved will be seen from the sales of this year's produce on the opening of the next fair season.

**Produce.**

Of the 2,117 pans in the Dharasna agar 1,022 pans were worked against 1,809 during the previous year. The production was 1·54 lakhs of maunds during the year under report compared with 2·83 lakhs of maunds in 1923-24. In the Chharvada salt works 790 pans out of 1,020 pans were worked which produced 1·25 lakhs maunds. The Dharasna and Chharvada salt works on the whole produced 2,78,964 maunds against 2,80,000 maunds at Dharasna last year. The produce at Dharasna was purposely curtailed in order to get rid of accumulated old stocks at Dharasna and Chharvada. Sea-salt cannot be kept for more than 2 years without deterioration.

The Konkan salt-works including Shiroda and Sanikatta produced 77·44 lakhs maunds of salt against 104·5 lakhs maunds in the previous season, or a decrease of over 27 lakhs of maunds. Various reasons contributed to the reduced outturn of salt. Owing to large stocks, 59 lakhs of maunds, at the commencement of the season, the poor demand for salt and the consequent drop in the market price the shilotris commenced manufacturing operations later than usual for fear of over production and congestion on the platforms. The slump in the sales of sea-salt having continued throughout the busy season the manufacturers produced salt in limited quantities. In some instances salt was stored on temporary platforms, there being no room on the usual storage platform. In some large salt-works where there was yet room to store salt, the season was most unexpectedly brought to an end by premature rains this year about the 20th of May. The manufacturers thus lost 3 weeks of the best part of the manufacturing season during which time at least 10 lakhs of maunds of salt could easily have been produced. The unprecedented cold this season in the neighbourhood of Bombay in the months of December and January also contributed to retard manufacture.

The progress of the development of the Bhandup salt works was not entirely satisfactory. Three salt works out of seven have been

completely developed and in two more development has proceeded to the extent of 65 per cent., two have not yet been touched. As a result of the notice issued last year, the lessees pushed on with the work this year. Mr. Nanabhai Hormasji Bhivandivala opened 1,200 new pans and Messrs. Jamasji Battivala and Company strengthened the inner and outer reservoirs of their existing plots so as to improve their outturn. The problem of high wages still continues and there is no brisk demand for the salt produced. Government have already been addressed with a view to grant an extension of the period for completing the development of the salt works by one year.

The health conditions at Bhandup show further improvement as a result of the opening of a departmental dispensary in charge of a Sub-Assistant Surgeon and better attention to health conditions.

1,042 patients consisting of the Government establishment and the lessees' workmen were treated at the dispensary during the year under report, of whom 9 were indoor patients. The most common complaints were malaria, scabies, and ear and throat troubles.

A new salt work at Mira (near Bhayandar) was opened this year close to the Mira road station, on Government marsh land leased to private individuals. Its outturn is expected to be 50,000 maunds when fully developed. The B. B. and C. I. Railway also intend constructing a siding at the Mira Road Station for booking of salt in order to lessen the congestion at Bhayandar. This may result in an increase in the removals of salt from the Northern portion of the Rai taluka, the sales of which have gone down considerably in recent years due to the siltation of the main Murdha creek and other creeklets and the high rates of cartage for removal to Bhayandar Station. If the siding is constructed it will be necessary to remove the present Sonagar Preventive Station in Rai taluka to Mira Road. For this reason the construction of quarters for the Daroga Rai has been postponed as the quarters of the Preventive Officer, Sonagar, would in that case be available.

Sales.

19. The sales at the sea salt-works (excepting those at Dharasna and Chharvada) during the Financial year were 99,78,682 maunds against 78,34,130 maunds in the preceding year. The sales during the last financial year show an increase but as reported in paragraph 19 of last year's Administration Report 51,14,698 maunds of sea salt (including 1,96,389 maunds, the produce of Dharasna-Chharvada agars) out of 99,78,682 maunds were removed during the first 2½ months from 1st April to the middle of June 1924, on the announcement in the Imperial Assembly of the reduction in the rate of duty on salt from Rs. 2-8-0 to Re. 1-4-0 per maund. But these heavy removals were followed by a lull in the market when the season re-opened in October. There was hardly any demand for salt probably due to the overstocking of markets towards the end of the previous season (1924) which was protracted by the late commencement of rains

and also by the tightness of the money market. If the sales during the manufacturing season are compared they show a large reduction, 81,08,582 maunds for the 12 months ending 30th June 1925 against 1,01,40,316 on the same date in 1924. The early rains of this year were also responsible for the large reduction in sales as issues practically stood still on the first outburst of the rains. The removals are expected to be brisk on the re-opening of the next fair season.

At the Dharasna and Chharvada salt works 4·28 lakhs of maunds of salt were sold in the financial year under report against 3·61 lakhs of maunds during the preceding year. The figures of removals during the manufacturing season, however show a decrease. They are 3,82,548 maunds for 1924-25 against 4,22,614 maunds for 1923-24.

Appendix C shows the distribution of sea salt. More than two-thirds of the salt sold was removed to places beyond the Presidency. Removals to all places outside the Presidency show a substantial increase except removals to the " Rest of the Madras Presidency " and to " Foreign Malabar ". The removals to Calcutta increased from 2,45,956 maunds in 1923-24 to 9,94,414 maunds during the year under report. In order to foster this trade, the extension of the Madras system of allowing export in bond is under consideration. Although removals to the " Rest of the Madras Presidency " show a slight decrease, the total removals to the Presidency increased by 2,10,306 maunds from 16,46,022 maunds to 18,56,328 maunds.

During the financial year 69 per cent. of the salt produced in the salt-works near Bombay was exported to places outside the Presidency as against 65·67 during the previous year.

**Loss and wastage.**

20. The loss and wastage returned at Dharasna and Chharvada were 9,155 maunds against 19,230 maunds during the preceding year. The loss and wastage at the other sea salt works were 5,31,425 maunds against 5,47,047 maunds in the preceding year. The loss due to floods and rain was slightly higher than during the preceding year owing to abnormal spring tides in June 1924. About 4 lakhs of the above loss and wastage was due to destruction of unsaleable salt for strengthening brine.

**Stocks at the close of the season.**

21. The balance of salt in the sea salt-works including Dharasna and Chharvada on 30th June this year was 54·33 lakhs of maunds against 64·42 lakhs on the same date last year. The stock is quite sufficient to meet the demand until the new stock comes on the market during the ensuing season. But for the early rains the season would have as mentioned above ended with stocks not less than those of the past year. The Shilotris will undoubtedly commence manufacturing operations earlier if the season re-opens with a good demand for salt.

**Cost price of salt.**

22. The cost price of salt at the works as declared by the Shilotris in the applications for permits for the removal of salt ranged from 3 pies to

8 annas and 9 pies per maund compared with 3 pies to 12 annas per maund during the previous year. The reduction in cost price was due to the dullness of the salt market. These prices are, however, unreliable. Enquiries at Thana and Bhayandar, the chief places for export of salt to inland markets elicited the fact that salt was sold at a rate ranging from 5 to 8 annas per maund. This barely covers the cost of manufacture and transport to these stations.

## Imported Salt.

**Quantity and distribution of imported salt.**

23. The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa salt imported during the year was 3,36,459 maunds against 2,82,274 in the previous year. The increase was due to larger removals in April and May last year on the reduction of duty to Re. 1-4-0 per maund.

## Issues for Consumption.

**Issues of salt for consumption in the Presidency.**

24. The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the subjoined table :—

| Name of Province. | Year. | Quantity. | Population. | Average per head. |
|---|---|---|---|---|
| | | Maunds. | | Lbs. |
| Gujarat ... ... | 1923-24 | 976,716 | 6,840,085 | 11·74 |
| | 1924-25 | 1,200,235 | | 14·44 |
| Konkan, Deccan and Southern Maratha Country. | 1923-24 | 2,515,082 | 15,479,188 | 13·36 |
| | 1924-25 | 2,852,456 | | 15·16 |
| Total ... | 1923-24 | 3,491,798 | 22,319,273 | 12·87 |
| | 1924-25 | 4,052,691 | | 14·94 |

The *per capita* issues for consumption in the Presidency proper have slightly increased.

**Market prices.**

25. The average market price of salt in each District in the Presidency proper is recorded in Appendix G.

All the districts show a reduction over the preceding year's prices owing to the reduction in the rate of duty. In most cases the prices have fallen in proportion to the reduction in duty, notwithstanding the fact that the retail dealers possessed some stock purchased when the duty was Rs. 2-8-0.

## Revenue and Expenditure.

26. The receipts and expenditure of the Salt Department for the year are shown in detail in Appendix H. An explanation of the chief items on both sides of the accounts is given below.

**Items of decrease in revenue.**

27. The main items of revenue which show decreases are "Import duty on salt by sea" (Rs. 8,694), "Import duty by land" (Rs. 2,55,532), "Excise duty on salt" (Rs. 49,39,904) and "Fees for overtime work" (Rs. 23,323). The first three items show reduction on account of reversion to the former rate of duty of Re. 1-4-0 per maund. The decrease in the last item is due to the fact that in 1923-24 arrears of the contribution from the Madras and Southern Maratha Railway Company on account of the cost of the establishment of the British Customs staff, Mormugao and Castle-Rock from 1921 were credited to the accounts.

**Items of increase in revenue.**

28. The items of revenue "Proceeds of sale of Government salt—Baragra salt" (increase Rs. 2,39,043), "Ground rent at maundage rate" (increase Rs. 33,000) and "Ground rent on Bulsar salt" (increase Rs. 3,409) show increases due to the larger removals of salt during the year under review. "Other Items" show an increase of Rs. 8,688 due to—

(*a*) recovery from the Shilotris of Trombay, Bhandup and Dadar talukas of charges for water used by their servants, and

(*b*) the change in the procedure from the year 1924-25 of crediting to this head cash recoveries of service payment.

Use of salt in larger quantities for fish-curing owing to a more favourable fishing season and for agricultural purposes accounts for the increase of Rs. 5,050 under "Other salt (cost price on salt supplied to fish-curers, etc.)."

**Items of increase in expenditure.**

29. The system of accounting for expenditure under the heads "Pay" of superior supervising and subordinate establishments, "Travelling allowance", "Contract contingencies", "Service Postage and Telegrams" and "Office expenses and miscellaneous" having been revised since 1st April 1924 in consequence of the separation of the Salt and Excise Departments, comparison between the figures of expenditure under the above heads for 1923-24 and 1924-25 is vitiated. "House rent allowance" shows an increase of Rs. 3,021 due to payment during the year under report of compensatory allowance to Gazetted Officers in Bombay and Thana for 1923-24 and 1924-25. Expenditure under certain items was restricted during 1923-24 in order to effect a lump reduction of Rs. 56,000 ordered by the Government of India in the '3, Salt' budget. For this reason the expenditure under the heads "Petty Construction", "Clothing charges" and "Purchase of Boats" was below normal in 1923-24 and shows increases during the current year. Larger purchases of salt for issue from fish-curing yards are responsible for an increase in expenditure of Rs. 11,961 under "Salt Purchase and Freight on account of removal of salt

to fish-curing yards". This item of expenditure is recouped. The increased expenditure (Rs. 5,874) under "Law charges" represents the cost of institution of appeals in the High Court against the decision of the Assistant Judge, Thana, awarding higher compensation for land acquired for the Bhandup salt works.

**Items of decrease in expenditure.**

30. The expenditure under the heads "Purchase of Land" and "Overtime Allowance" was unusual during 1923-24 for the reasons mentioned in paragraph 29 of that year's report. For this reason this year's expenditure under the above heads shows decreases of Rs. 1,19,049 and Rs. 15,470 respectively. Expenditure under "Salt purchase and freight on account of Baragra salt" shows a decrease of Rs. 1,41,987 due to curtailment in the manufacture of salt at Kharaghoda. The savings would have been still greater but for the fact that the unbudgetted expenditure of Rs. 98,437-8-0 on account of cost price of salt at 3 annas 6 pies per maund on 4,50,000 maunds out of 5,05,200 maunds of Kuda salt taken over from the Dhrangadhra State was met from this grant. The grant of Rs. 14,000 under "Amelioration of the condition of Agarias" of Kharaghoda and Dharasna-Chharvada salt works was utilised to the extent of Rs. 5,219 only and a saving of Rs. 8,781 effected. Expenditure under "Extension and improvement of the Pritchard Salt works" shows a decrease of Rs. 33,188 as the adjustment to be made in the accounts has not yet been communicated by the Accountant General. When this is done the expenditure is likely to show an increase.

## Miscellaneous.

31. The number of fish-curing yards at which business was transacted during the year under report increased from 32 to 33 by the opening of a new yard at Shirali in the Kanara District. Temporary structures have been constructed for the present and the establishment provided (by redistribution of duties) from the existing strength. The yard will soon be self-supporting, as during the first year of its opening 1,091 maunds were sold.

32. Appendix J shows in detail the transactions at all the yards during the year contrasted with those in the previous year. The total quantity of fish brought to be cured was 3,06,035 maunds against 2,80,999 maunds in the previous year, a further increase of 25,036 maunds over the increase of 49,061 maunds recorded in the last year's report. The increase occurred at yards in the Ratnagiri District only, in consequence of a favourable season there, while those in the Kanara District showed a reduction. 2,01,054 maunds of fish were brought to the yards for curing in the former District against 1,69,094 maunds during the previous year, the corresponding figures for Kanara District being 1,04,981 maunds and 1,11,905 maunds respectively.

The financial result of the working of the yards during the year under review show a net profit of Rs. 8,127 against the profit of Rs. 6,451 reported during the previous year, the profit being shared by Ratnagiri and Kanara yards to the extent of Rs. 5,727 and Rs. 2,400 respectively.

The issue price of salt at the yards had again to be raised from 13 to 14 annas per maund from 1st December 1924 as the contract for the supply of salt to the yards was given out at a rate higher than that for the previous year.

33. Some fishermen of Dabhol, Ratnagiri, Jaitapur, Kodar Mallukurva and Manki yards availed themselves of the concession of taking salt out to sea for preserving their catches. The quantity of salt issued for this purpose was 1,872 maunds against 1,569, maunds in the preceding year.

34. The details of offences under the salt laws during the year in each of the Divisions are given in Appendix K. The number of cases in the Northern Division was 10 against 24 in the preceding year. In the Central and Southern Divisions also the number of cases declined from 110 to 82. The decrease was due to the reduction of duty on salt which does not make smuggling of salt worth the risk. The cases which were all of minor importance related to clandestine removal of natural salt, petty thefts from salt-works, and smuggling of foreign salt across the frontiers. The last organised raid on a salt-work was in 1918 and it is evident that the population generally is reconciled to the use of licit duty paid salt.

**Farms of Government salt-works.**

35. None of the leases of the Government salt-works were due for renewal during the year under review.

**Denatured salt.**

36. Denatured salt free of duty at the flat rate of 13 annas per maund (Government Resolution, Revenue Department, No. 2160 of 9th November 1922), *ex* Custom house, salt-work or fish-curing yard, was issued to the extent of 3,021 maunds during the year under report against 1,304 maunds in the previous year. The issues were mainly in the Ratnagiri and Thana Districts where 1,681 and 955 respectively were removed by fruit growers.

The Provincial Government paid to the Central Government the deficit of Rs. 375-4-0 which represents the difference between the cost price of the salt, including the cost of denaturants, and transport to the different places of issue, and the fixed issue price of 13 annas per maund.

The concession has recently been extended to the inhabitants of the Savantwadi State, who under the Treaty agreement consume British duty paid salt and to whom the grant of this concession was morally obligatory.

**Bitterns.**

37. 17,932 cwts. of refined magnesium chloride were removed from the Pioneer Magnesia Works, Kharaghoda, during the year under report against 5,457 cwts. during the preceding year.

Under the new agreement with the Company royalty is now recovered on a profit sharing basis. The accounts of the Company for the calendar years 1923 and 1924 having shown losses, the

royalty already paid during those years had to be refunded to the Company to the extent of Rs. 5,308-8-4. The accounts were duly audited by Chartered Accountants. The losses were due to competition from overseas chiefly from Germany.

**Refined salt.**

1,541 maunds of refined salt were removed from the Refinery attached to the Pioneer Magnesia Works, Kharaghoda, on payment of excise duty of Rs. 1,926-4-0, the corresponding figures for the previous year being 470 maunds and Rs. 1,058-12-0 respectively. The practice of issue of duty free salt for refining purposes and charging duty on the refined product has been discontinued from the current calendar year in consequence of the Company having expressed its inability to pay for the cost of the guarding establishment posted at the refinery. Now duty paid salt is issued to the refinery.

**Industrial salt.**

The quantity of salt issued free of duty to mills, Tanneries and Chemical works in accordance with the rules sanctioned in Government Resolution, Revenue Department, No. 179 of 19th January 1921, amounted to 80,552 maunds against 78,104 maunds during the year under report.

**Water-supply.**

38. In the Thana District except in the Rai Taluka, scarcity of water was not felt anywhere. A pipe line from the Development main has been taken to Trombay and the work of extending the pipe lines further into the salt-works is in progress.

The usual difficulties in supplying water to the establishment in the Uran, Karanja and Shewa Talukas of the Kolaba District from long distances by means of carts continued. The water pipe between Shahapada and Pen has been renewed by the Public Works Department at a cost of Rs. 15,670 but scarcity of water still continues as the supply is deficient at the source. Trial bores will be taken next season at Vashi and at Ucheda near Pen to see if an artesian supply can be tapped.

The Uran Karanja water-supply scheme referred to in the last year's Report has not yet matured.

**Duty on salt.**

39. The rate of duty on salt which was reduced to Re. 1-4-0 per maund from 1st March 1924, remained unchanged throughout the year. The traders anticipating a further reduction in duty during the budget discussions were cautious in the removals of salt which partly accounts for the smaller quantity removed during the year under review.

## General Remarks.

40. The Department continued to be under the control of the Local Government, although its transfer to the Central Board of Revenue is probably a matter of a few months only.

41. Attempts at smuggling dutiable goods continued unabated requiring great vigilance on the part of the establishment. Some important cases have been discovered and reported to Government from time to time.

Special measures had to be adopted for guarding the coast between Malwan and Tadri by the institution of a steam patrol. Its duties were to overhaul country vessels passing up and down to prevent the possibility of picking up dutiable cargo at a Goanese port *en route* and landing it at coast ports surreptitiously. Though it effected no seizures the presence of this patrol had a very good effect. A steam launch is badly needed for this purpose, and the purchase of a suitable vessel is under consideration. Several were examined but were found to be too weak in construction to stand the rough work in the open sea.

Seizures of uncustomed matches were made in the neighbourhood of both the Portuguese frontiers, but there are indications that when stocks originally brought for transfer across these frontiers are exhausted they will not be replenished. The Swadeshi match industry is underselling the smuggled articles.

42. The responsibilities of the Northern Frontier Force were largely increased by the imposition of the embargo on the imports of matches, sugar, cigarettes and spirituous articles from Cutch, from 17th January 1925. Through the vigilance of Inspector F. Wilson, cases of imports of matches from Cutch, *via* Badin and Hyderabad (Sind) were discovered, as also cases of eau de cologne from Kathiawar, the import of which into British India is prohibited. Another member of the Northern Frontier Force, Inspector M. A. H. Beig, in charge of the Goria Beat, detected a large opium case in which 8 maunds and 10 seers of opium successfully carried across the Frontier line into Kathiawar were seized after a hot pursuit of the gang which numbered 8 men on camels. This is the first large seizure of opium for many years, the record case being in 1914 when 15 maunds of opium were seized in the Kurdha Beat.

The Department has worked well and it would be invidious to single out individuals. It is satisfactory to note that the type of recruit offering has much improved.

I have the honour to be,

Sir,

Your most obedient servant,

G. L. MacGREGOR,

Collector of Salt Revenue,

Bombay.

# APPENDIX A.

APPENDIX

*Statement showing the Produce and Sales of Salt manufactured 1923-24 and*

| Táluka. | Year. | Number of Sazas. | Number of Salt Works. | Balance at the commencement of the year. | Produce. |
|---|---|---|---|---|---|
| *Barágra Salt.* | | | | Mds. | Mds. |
| Khárághoda ... | 1923-24 ... | 3 | 3 | 88,18,299 | 29,63,786 |
| | 1924-25 ... | 3 | 3 | 91,[illegible]0,057 | 15,61,131 |
| Kuda ... | 1923-24 ... | .. | ... | ..... | 5,05,205 |
| | 1924-25 ... | ... | ... | 5,05,205 | 4,26,889 |
| *Sea Salt.* | | | | | |
| Dharasna ... | 1923-24 .. | 2 | 2 | 6,89,057 | (*a*) 2,82,974<br>(*b*) 9,750 |
| | 1924-25 ... | 2 | 2 | 5,39,937 | (*a*)2,78,964<br>(*b*) 18,070 |
| Muroli ... | 1923-24 ... | 1 | 1 | 12,894 | 17,969 |
| | 1924-25 ... | 1 | 1 | 12,898 | 10,284 |
| Bassein ... | 1923-24 ... | 7 | 29 | 7,27,950 | 17,16,888 |
| | 1924-25 ... | 7 | 29 | 5,25,772 | 13,33,448 |
| Rai ... | 1923-24 ... | 9 | 46 | 8,61,121 | 14,05,772 |
| | 1924-25 ... | 9 | 47 | 7,67,600 | 10,76,893 |
| Trombay ... | 1923-24 ... | 4 | 24 | 4,87,898 | 10,84,296 |
| | 1924-25 ... | 4 | 24 | 4,58,920 | 7,83,209 |
| Bhandup ... | 1923-24 ... | 3 | 5 | 1,91,344 | 4,06,021 |
| | 1924-25 ... | 3 | 5 | 1,60,912 | 3,23,199 |
| Dádar ... | 1923-24 ... | 3 | 17 | 3,59,306 | 8,08,413 |
| | 1924-25 ... | 3 | 17 | 2,83,659 | 7,01,878 |
| Belápur ... | 1923-24 ... | 5 | 18 | 5,70,212 | 8,81,475 |
| | 1924-25 ... | 5 | 18 | 5,63,784 | 6,06,148 |
| Shewa ... | 1923-24 ... | 7 | 39 | 10,54,352 | 18,76,352 |
| | 1924-25 ... | 7 | 39 | 9,73,[illegible]83 | 15,22,399 |
| Uran ... | 1923-24 ... | 5 | 40 | 7,12,696 | 10,34,517 |
| | 1924-25 ... | 5 | 39 | 7,83,[illegible]86 | 7,02,449 |
| Karanja ... | 1923-24 ... | 4 | 25 | 5,08,446 | 5,97,114 |
| | 1924-25 ... | 4 | 25 | 6,90,387 | 3,36,904 |
| Pen ... | 1923-24 ... | 4 | 26 | 3,26,672 | 3,18,863 |
| | 1924-25 ... | 4 | 26 | 3,11,684 | 2,33,340 |
| Vengorla ... | 1923-24 ... | 1 | 24 | 81,572 | 82,999 |
| | 1924-25 ... | 1 | 24 | 83,799 | 87,301 |
| Sánikatta ... | 1923-24 ... | 1 | 123 | 2,37,728 | 2,26,896 |
| | 1924-25 ... | 1 | 123 | 2,85,219 | 8,483 |
| Total of Sea Salt ... | 1923-24 ... | 56 | 419 | 68,21,248 | 1,07,50,299 |
| | 1924-25 ... | 56 | 419 | 64,42,34[illegible] | 80,22,969 |
| Grand Total ... | 1923-24 ... | 59 | 422 | 1,56,39,547 | 1,42,19,290 |
| | 1924-25 ... | 59 | 422 | 1,61,37,602 | 1,00,10,989 |

A.

*in the Bombay Presidency for the manufacturing seasons of 1924-25.*

| Total of Balance and Produce. | Sales. | Loss and Wastage. | Total of Sales and Loss and Wastage. | Balance in hand at the close of the year. | Remarks. |
|---|---|---|---|---|---|
| Mds. | Mds. | Mds. | Mds. | Mds. | |
| 1,17,82,085 | 25,77,045 | 14,983 | 25,92,028 | 91,90,057 | |
| 1,07,51,188 | 24,10,681 | 8,86,562 | 32,97,243 | 74,53,945 | |
| 5,05,205 | ..... | ..... | ... | 5,05,205 | |
| 9,32,094 | ..... | ..... | ..... | 9,32,094 | |
| 9,81,781 | 4,22,614 | 19,230 | 4,41,844 | 5,39,937 | (*a*) Inclusive of the produce of the Chharwada Agar. (*b*) Gain on clearance of heaps. |
| 8,36,971 | 3,82,548 | 9,155 | 3,91,703 | 4,45,268 | |
| 30,863 | 17,058 | 907 | 17,965 | 12,898 | |
| 23,182 | 14,649 | 1,091 | 15,740 | 7,442 | |
| 24,44,838 | 18,49,703 | 69,363 | 19,19,066 | 5,25,772 | |
| 18,59,220 | 12,47,549 | 66,199 | 13,13,748 | 5,45,472 | |
| 22,66,893 | 14,44,605 | 54,688 | 14,99,293 | 7,67,600 | |
| 18,44,493 | 10,99,608 | 35,776 | 11,35,384 | 7,09,109 | |
| 15,72,194 | 10,81,164 | 32,110 | 11,13,274 | 4,58,920 | |
| 12,42,129 | 8,42,677 | 76,198 | 9,18,875 | 3,23,254 | |
| 5,97,365 | 3,86,625 | 49,828 | 4,36,453 | 1,60,912 | |
| 4,84,111 | 3,07,646 | 58,993 | 3,66,639 | 1,17,472 | |
| 11,67,719 | 8,60,861 | 23,199 | 8,84,060 | 2,83,659 | |
| 9,85,537 | 7,12,394 | 33,560 | 7,45,954 | 2,39,583 | |
| 14,51,687 | 7,86,078 | 1,01,825 | 8,87,903 | 5,63,784 | |
| 11,69,932 | 7,40,927 | 90,666 | 8,30,993 | 3,38,939 | |
| 29,30,704 | 19,32,484 | 24,337 | 19,56,821 | 9,73,883 | |
| 24,96,282 | 14,66,734 | 10,188 | 14,76,922 | 10,19,360 | |
| 17,47,213 | 8,81,082 | 82,245 | 9,63,327 | 7,83,886 | |
| 14,86,335 | 7,77,561 | 45,933 | 8,23,494 | 6,62,841 | |
| 11,05,560 | 3,85,782 | 29,391 | 4,15,173 | 6,90,387 | |
| 10,27,291 | 4,63,945 | 24,826 | 4,88,771 | 5,38,520 | |
| 6,45,535 | 3,00,617 | 33,234 | 3,33,851 | 3,11,684 | |
| 5,45,024 | 2,31,496 | 45,631 | 2,77,127 | 2,67,897 | |
| 1,64,571 | 78,526 | 2,246 | 80,772 | 83,799 | |
| 1,71,100 | 75,417 | 4,406 | 79,823 | 91,277 | |
| 4,64,624 | 1,35,731 | 43,674 | 1,79,405 | 2,85,219 | |
| 2,93,702 | 1,28,579 | 37,958 | 1,66,537 | 1,27,165 | |
| 1,75,71,547 | 1,05,62,930 | 5,66,277 | 1,11,29,207 | 64,42,340 | |
| 1,44,65,309 | 84,91,130 | 5,40,580 | 90,31,710 | 54,33,599 | |
| 2,98,58,837 | 1,31,39,975 | 5,81,260 | 1,37,21,235 | 1,61,37,602 | |
| 2,61,48,591 | 1,09,01,811 | 14,27,142 | 1,23,28,953 | 1,38,19,638 | |

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

# APPENDIX B.

*Statement showing the distribution of Baragra Salt during the years 1923-24 and 1924-25.*

| Name of Province or District. | 1923-24. | 1924-25. | Increase or decrease. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | Mds. | Mds. | Mds. |
| Central Provinces ... ... ... | 2,55,150 | 8,27,550 | +5,72,400 |
| United Provinces ... ... ... | 4,28,220 | 10,19,160 | +5,90,940 |
| Central India, Málwa and Rájputána ... | 2,42,556 | 4,98,702 | +2,56,146 |
| Gwalior ... ... ... | 966 | 2,319 | +1,353 |
| Total ... | 9,26,892 | 23,47,731 | +14,20,839 |
| *Local Consumption.* | | | |
| Ahmedabad ... ... ... | 1,37,127 | 1,76,103 | +38,976 |
| Kaira ... ... ... | 1,06,771 | 1,22,961 | +16,190 |
| Panch Mahála ... ... ... | 72,924 | 1,25,729 | +52,805 |
| Broach ... ... ... | 984 | 3,150 | +2,166 |
| Surat ... ... ... | ..... | 3 | +3 |
| Baroda ... ... ... | 1,70,142 | 1,87,552 | +17,410 |
| Mahi Kántha Agency ... ... | 39,695 | 50,161 | +10,466 |
| Rewa Kántha Agency ... ... | 23,115 | 24,985 | +1,870 |
| Pálanpur Agency ... ... ... | 34,249 | 43,418 | +9,169 |
| Káthiáwár Agency ... ... ... | 2,092 | 2,025 | -67 |
| Cambay ... ... ... | 10,998 | 12,499 | +1,501 |
| Bombay ... ... ... | 525 | 2,154 | +1,629 |
| West Khándesh ... ... ... | 450 | 2,250 | +1,800 |
| Total ... | 5,99,072 | 7,52,990 | +1,53,918 |
| Khárághoda Refinery ... | 200 | 1,000 | +800 |
| Grand Total ... | 15,26,164 | 31,01,721 | +15,75,557 |

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

## APPENDIX C.

*Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.*

| | Central Provinces. | | Central India. | | Nizam's Territory. | | Calcutta. | | United Provinces. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Dharásna ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Maroli ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen ... | 12,70,746 | 16,34,019 | 2 | 32 | 11,62,483 | 14,67,546 | 2,45,056 | 9,94,414 | 29 | 47 |
| Shiroda ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Sánikatta ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Total ... | 12,70,746 | 16,34,019 | 2 | 32 | 11,62,483 | 14,67,546 | 2,45,056 | 9,94,414 | 29 | 47 |

## APPENDIX C—*continued.*

*Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues*—continued.

| 1 | Delhi. | | Bihar and Orissa. | | Madras Presidency. | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | British Malabár. | | Rest of the Presidency. | |
| | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. |
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Dharásna ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Maroli ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen ... | 22 | 53 | ..... | 1,225 | 13,53,062 | 15,69,139 | 2,84,660 | 2,60,193 |
| Shiroda ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 5,252 | 4,977 | 6,248 |
| Sánikatta ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | 3,333 | 6,501 |
| Total ... | 22 | 53 | ..... | 1,225 | 13,53,062* | 15,74,391 | 2,92,960 | 2,81,937 |

## *APPENDIX C—concluded.*

*Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues*—concluded.

| | Total. | | Foreign Malabár. | | Mysore. | | Within the Presidency. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25. |
| 1 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Dharásna ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | 3,60,610 | 4,28,178 | 3,60,610 | 4,28,178 |
| Maroli ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | 14,133 | 19,256 | 14,133 | 19,256 |
| Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen ... | 16,37,712 | 18,38,332 | 5,84,024 | 5,74,998 | 4,72,061 | 6,60,756 | 22,58,400 | 25,61,755 | 76,31,385 | 97,33,177 |
| Shiroda ... ... ... ... | 4,977 | 11,495 | ..... | ..... | ..... | ..... | 56,790 | 75,164 | 61,767 | 86,659 |
| Sanikatta ... ... ... .. | 3,363 | 6,001 | ..... | ..... | 68 | ..... | 1,23,444 | 1,33,089 | 1,26,845 | 1,39,590 |
| Total ... | 16,46,022 | 18,56,328 | 5,84,024 | 5,74,998 | 4,72,129 | 6,60,756 | 28,13,377 | 32,17,442 | 81,94,740 | 1,04,06,860 |

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

APPENDIX

*Statement showing Quantities of Foreign Salt imported by Sea and*

| Description of Salt. | Importations by Sea. | | | | |
|---|---|---|---|---|---|
| | Place of Export. | Place of Import. | Mode of Conveyance. | Quantity Imported. | Amount of Import Duty levied. |
| | | | | Mds. | Rs. |
| Table and Packing Salt. | United Kingdom. | Bombay ... | Steamer, etc. | 5,663 | 7,091 |
| Do. ... | Australia ... | Do. ... | Do. ... | 1 | 1 |
| Do. ... | Holland ... | Do. ... | Do. ... | 259 | 325 |
| Do. ... | Germany ... | Do. ... | Do. ... | 383 | 479 |
| Do. ... | Africa ... | Do. ... | Do. ... | 42 | 52 |
| Black Salt ... | Káthiáwár ... | Do. ... | Do. ... | 1,404 | 1,754 |
| Common Salt ... | Ceylon ... | Do. ... | Do. ... | 1 | 1 |
| Do. ... | Madras ... | Do. ... | Do. ... | 1 | 2 |
| Do. ... | Arabia ... | Do. ... | Do. ... | 5 | 6 |
| Do. ... | Burma ... | Do. ... | Do. ... | 1 | 2 |
| Do. ... | Java .. | Do. ... | Do. ... | 4 | 6 |
| Do. ... | Basra ... | Kanara District. | Country craft. | 1 | 1 |
| | | Total Imports by Sea ... | | 7,765 | 9,720 |
| Goa Salt ... | .. ... | ..... | ..... | ... | ... |
| Common Salt ... | ..... | ..... | ..... | ... | ... |

D.

*by Land into the Bombay Presidency during the year 1924-25.*

| Importations by Land. | | | | | | Total of Imports by Sea and Land. | |
|---|---|---|---|---|---|---|---|
| Place of Export. | Place of Import. | By what Route. | Mode of Conveyance. | Quantity Imported | Amount of Import Duty levied. | Quantity Imported | Amount of Import Duty levied. |
| | | | | Mds. | Rs. | Mds. | Rs. |
| | | | | | | 7,765 | 9,720 |
| Kárwár ... | Bombay Presidency. | Goa Frontier. | Cart and head loads and Rail. | 583 | 739 | | |
| Dodamarg ... | Do. ... | Do. ... | | 2,558 | 3,231 | | |
| Castle Rock... | Do. ... | Do. ... | | 2,50,880 | 4,16,675 | | |
| Do. ... | Madras ... | Do. ... | | 2,341 | | | |
| Do. ... | Mysore ... | Do. ... | | 76,971 | | | |
| Do. ... | Nizam's territory | Do. ... | | 3,126 | | | |
| Gogo ... | Ahmedabad . | Bhávnagar. | By head loads and carts. | 20 | 25 | | |
| | Total, Importations by | | Land ... | 3,36,479 | 4,20,670 | 3,36,479 | 4,20,670 |
| Grand Total, | Importations by Sea and | | Land ... | ... | ... | 3,44,244 | 4,30,390 |

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

## APPENDIX E.

*Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1923-24 and 1924-25.*

| Description of Salt. | 1923-24. | | 1924-25. | | Remarks. |
|---|---|---|---|---|---|
| | Quantity. | Actual amount realized. | Quantity. | Actual amount realized. | |
| | Mds. | Rs. | Mds. | Rs. | |
| Barágara Salt ... ... ... ... | 15,26,164 | 39,41,661 | 31,01,715 | 31,22,780 | |
| Sea Salt ... ... ... ... | 84,77,014 | 1,66,86,133 | 1,07,43,319 | 1,23,09,437 | |
| Table, Packing and Common Salt ... ... | 5,654 | 13,953 | 6,381 | 7,991 | |
| Bhávnagar Black Salt (Sanchal) ... ... | 1,945 | 4,486 | 1,404 | 1,754 | |
| Total ... | 1,00,10,777 | 2,06,46,233 | 1,38,52,819 | 1,54,41,962 | |

G. L. MACGREGOR,
Collector of Salt Revenue, Bombay.

## *APPENDIX F.*

*Details of Issues of Salt from different sources of supply during the years 1923-24 and 1924-25.*

| Description of Salt. | Full duty. | | Nominal duty. | | Free. | | Total. | |
|---|---|---|---|---|---|---|---|---|
| | 1923-24. | 1924-25. | 1923-24. | 1924-25. | 1923-24. | 1924-25 | 1923-24 | 1924-25. |
| | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. | Mds. |
| Baragara Salt ... ... ... ... ... | 15,24,932 | 30,99,684 | ... | ... | *1,232 | †2,031 | 15,26,164 | 31,01,715 |
| Sea Salt ... ... ... ... ... | 75,10,568 | 97,29,547 | 5,84,024 | 5,74,998 | 1,00,148 | 1,02,315 | 81,94,740 | 1,04,06,860 |
| Imported Salt ... ... ... ... ... | 2,89,873 | 3,44,244 | ... | ... | ..... | ..... | 2,89,873 | 3,44,244 |
| Total ... | 93,25,373 | 1,31,73,475 | 5,84,024 | 5,74,998 | 1,01,380 | 1,04,346 | 1,00,10,777 | 1,38,52,819 |

* Includes 200 maunds issued to the Kharaghoda Refinery.
† Do. 1,000 do. do.

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

## APPENDIX G.

*Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1921-22, 1922-1923, 1923-24 and 1924-25.*

| District. | 1921-22. Duty Re. 1-4-0.* | 1st April 1922 to 28th February 1923. Duty Re. 1-4-0. | March 1923. Duty Rs. 2-8-0. | 1923-24. 1st April 1923 to 29th February 1924, Duty Rs. 2-8-0 and from 1st March Re. 1-4-0. | 1924-25. Duty Re. 1-4-0. |
|---|---|---|---|---|---|
| | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Bombay ... | 2 11 1 | 2 4 6 | 3 8 0 | 4 3 2 | 2 10 0 |
| Ahmedabad ... | 2 0 11 | 2 9 7 | 2 15 5 | 3 5 1 | 2 4 7 |
| Kaira ... | 2 7 3 | 2 4 11 | 2 15 8 | 3 11 10 | 2 5 10 |
| Panch Mahâls ... | 2 8 6 | 2 7 2 | 3 4 3 | 3 8 9 | 2 4 1 |
| Broach ... | 2 4 11 | 2 6 8 | 2 15 10 | 3 8 0 | 2 4 2 |
| Surat ... | 2 3 6 | 2 2 10 | 2 11 5 | 3 4 10 | 2 2 7 |
| Thâna ... | 2 7 8 | 3 7 3 | 4 9 11 | 4 11 6 | 2 12 2 |
| Kolâba ... | 3 1 0 | 3 3 0 | 3 15 2 | 4 6 2 | 2 6 6 |
| Ratnâgiri ... | 2 11 0 | 3 3 5 | 3 1 10 | 4 9 6 | 3 0 10 |
| Kanâra ... | 3 0 3 | 3 3 2 | 4 0 5 | 4 13 1 | 2 11 0 |
| Nâsik ... | 3 0 5 | 2 10 0 | 3 2 11 | 4 1 1 | 2 14 1 |
| Khândesh (West) ... | 3 5 6 | 3 11 4 | 4 7 1 | 4 7 4 | 3 4 7 |
| Khândesh (East) ... | 3 4 0 | 3 11 8 | 3 15 1 | 4 13 5 | 3 11 9 |
| Ahmednagar ... | 2 14 4 | 3 14 3 | 4 2 3 | 4 9 4 | 3 0 10 |
| Sholâpur ... | 3 4 10 | 3 11 3 | 4 13 5 | 4 9 3 | 3 4 10 |
| Poona ... | 2 10 1 | 3 7 9 | 3 14 3 | 4 3 8 | 3 1 2 |
| Sâtâra ... | 2 9 6 | 3 5 7 | 3 15 1 | 4 2 0 | 3 6 3 |
| Belgaum ... | 2 13 11 | 3 4 0 | 3 10 1 | 4 2 1 | 3 1 11 |
| Dhârwâr ... | 3 2 11 | 3 9 0 | 4 7 5 | 4 9 5 | 3 3 3 |
| Bijâpur ... | 2 14 10 | 3 12 0 | 4 0 11 | 4 3 8 | 3 3 6 |

* Duty was provisionally levied at Rs. 2-8-0 per maund from 1st March 1922 to 29th March 1923, the date of rejection by the Legislative Assembly of the Bill fixing general salt duty at Rs. 2-8-0 per maund.

G. L. MACGREGOR,
Collector of Salt Revenue, Bombay.

# APPENDIX H.

*Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1924-25, contrasted with those of the year 1923-24.*

## Receipts.

| Items. | 1923-1924. | 1924-1925. |
|---|---|---|
| SALT REVENUE. | Rs. | Rs. |
| CENTRAL. | | |
| Customs Duty on Salt— | | |
| Import Duty by Sea ... ... ... | 18,414 | 9,720 |
| Do. by Land ... ... | 6,76,202 | 4,20,670 |
| Proceeds of Sale of Government Salt— | | |
| Barágara Salt ... ... ... | 6,23,564 | 8,62,607 |
| Proprietary right of Government in Salt Works— | | |
| Government-rent at Maundage rate ... | 1,16,342 | 1,49,342 |
| Do. (Bulsár Salt) ... ... | 16,628 | 20,037 |
| Do. (Konkan Salt Works credited to Land Revenue) ... ... | 177 | 177 |
| Farms of Government Salt Works ... ... | 54,510 | 56,498 |
| Other Salt (cost price on salt supplied to fish-curers, etc.) ... ... ... | 78,629 | 83,679 |
| Excise Duty on Salt ... ... ... | ..... | ..... |
| Do. on permits issued ... ... | 1,99,42,492 | 1,50,02,588 |
| Do. at nominal rates ... ... | 9,125 | 8,984 |
| Single and double duty (on excesses discovered on examination and by weighment at places of Import) ... .. ... | 12,407 | 11,798 |
| Fines and Forfeitures ... ... ... | 1,042 | 942 |
| Miscellaneous— | | |
| Fees for overtime work ... ... ... | 56,819 | 33,496 |
| Contribution from Port Funds towards cost of Coast-guard Establishment ... ... | 10,000 | 10,000 |
| Cost of Establishment recovered from Salt-farmers. | 6,348 | 6,254 |
| Other Items ... ... ... | 17,364 | 26,052 |
| Total ... | 2,16,40,063 | 1,67,02,844 |
| *Deduct* Refunds ... | 2,08,777 | 1,83,816 |
| Net Total, Central ... | 2,14,31,286 | 1,65,19,028 |
| PROVINCIAL. | | |
| Sale-proceeds of forms, etc. (Credited to XXXIV.—Stationery and Printing) ... ... | 495 | 257 |
| Total, Provincial ... | 495 | 257 |
| Grand Total, Salt Revenue ... | 2,14,31,781 | 1,65,19,285 |

## APPENDIX H—*continued.*

### Expenditure.

| Items. | 1923-1924. | 1924-1925. |
|---|---|---|
| | Rs. | Rs. |
| SALT, CENTRAL. | | |
| Pay of Officers— | | |
| Supervising staff ... ... ... | 12,387 | 1,00,605 |
| Pay of establishment— | | |
| Subordinate staff ... ... ... | 17,51,076 | 17,79,083 |
| Allowances, Honoraria, etc.— | | |
| Travelling Allowance ... ... ... | 97,312 | 1,18,738 |
| House Rent Allowance ... ... ... | 7,529 | 10,550 |
| Local Allowance ... ... ... | 32,014 | 38,921 |
| Boat Allowance ... ... ... | 30,399 | 32,277 |
| Overtime Allowance ... ... ... | 53,650 | 38,180 |
| Other Allowances ... ... ... | 240 | 240 |
| Payment to Railway Companies for collection of salt-statistics, etc. ... ... ... | 3,010 | 3,010 |
| Rewards ... ... ... ... | 2,281 | 4,899 |
| Rewards to Agaria Patels at Dharasna and Chharwada ... ... ... | 406 | 853 |
| Supplies and Services— | | |
| Boat Stores and Repairs ... ... ... | 79,040 | 69,513 |
| Petty Construction and repairs ... ... | 65,318 | 91,955 |
| Clothing charges ... ... ... | 12,909 | 32,968 |
| Purchase of land ... ... ... | 1,19,051 | 2 |
| Purchase of boats ... ... ... | 1,200 | 2,450 |
| Salt Purchase and Freight on account of Barágara Salt ... ... ... | 10,18,104 | 8,76,117 |
| Do. do. of removal of Salt to Fish Curing Yards ... ... | 40,260 | 52,221 |
| Contingencies— | | |
| Contract contingencies ... ... ... | 66,661 | 74,935 |
| Rents ... ... ... | 10,220 | 9,321 |
| Rates and taxes ... ... ... | 6,212 | 6,869 |
| Purchase of bicycles ... ... ... | ..... | ..... |
| Service Postage and Telegrams ... | 11,227 | 16,788 |
| Supply of medicines ... ... ... | 1,687 | 3,186 |
| Carried forward ... | 34,22,198 | 33,63,681 |

## APPENDIX H—*concluded.*

### Expenditure—*concluded.*

| Items. | 1923-1924. | 1924-1925. |
|---|---|---|
| SALT, CENTRAL—*continued.* | Rs. | Rs. |
| Brought over ... | 34,22,193 | 33,63,681 |
| Contingencies—*continued.* | | |
| Scales and weights ... ... ... | 1,552 | 1,836 |
| Law charges ... ... .. | 2,110 | 7,984 |
| Prizes for best salt manufactured at Kharaghoda and Dharasna ... ... ... | 700 | 650 |
| Clothing to crews ... ... ... | 2,477 | 3,017 |
| Office expenses and miscellaneous ... ... | 5,362 | 6,635 |
| Purchase of tents ... ... ... | ..... | 223 |
| Miscellaneous charges ... ... ... | ..... | 250 |
| Works— | | |
| Amelioration of the condition of agarias ... | 42,132 | 5,219 |
| Extension and improvement of the Pritchard Salt Works ... ... ... ... | 33,658 | 470 |
| Total, Salt ... | 35,10,184 | 33,89,965 |
| *Deduct* amounts— | | |
| Expenditure of the Chief Account Office debitable to 3, Salt ... ... ... ... | 63,231 | 63,944 |
| Do. do. to 6, Excise ... ... | ..... | 1,964 |
| Salt Purchase and Freight ... ... | 10,58,364 | 9,28,338 |
| Contribution recovered ... ... ... | ..... | 12,650 |
| Combined Salt and Excise (Salt Department) ... | 20,65,449 | ..... |
| Net amount ... ... ... | 3,23,140 | 23,83,069 |
| *Add* five-ninths of Combined Salt and Excise ... | 20,63,675 | ..... |
| | 23,86,815 | 23,83,069 |
| *Deduct* one-tenth debitable to Customs ... | 2,38,682 | 2,38,307 |
| Net nine-tenths debitable to Salt ... ... | 21,48,133 | 21,44,762 |
| Grand Total net Debitable to Salt ... | 32,69,728 | 31,37,044 |

The variations in the figures for 1923-24 as compared with those supplied last year are due to subsequent adjustments. The items are arranged according to budget heads.

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

# APPENDIX I.

*Statement showing Transactions, Credit and Cash, during the past three years.*

| | 1922-1923. | | 1923-1924. | | 1924-1925. | |
|---|---|---|---|---|---|---|
| | Quantity. | Duty realizations. | Quantity. | Duty realizations. | Quantity. | Duty realizations. |
| | Mds. | Rs. | Mds. | Rs. | Mds. | Rs. |
| 1. Quantity issued and duty recovered in cash during the year ... ... | 86,14,852 | 1,09,64,219 | 71,16,395 | 1,65,94,060 | 93,48,387 | 1,16,85,484 |
| 2. Quantity issued on credit bonds, during the year; but the duty on which remained to be recovered in the following year ... | 15,88,932 | ..... | 16,63,065 | ..... | 24,31,915 | ..... |
| 3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year ... ... | 12,63,100 | ..... | 2,56,040 | ..... | 10,48,929 | ..... |
| 4. Duty on quantity issued on credit bonds in the preceding year recovered in the year ... ... | ..... | 18,84,031 | ..... | 22,10,273 | ..... | 31,48,623 |
| 5. Duty realized in the year, but quantity not issued until after expiry of the year ... | ..... | 2,83,710 | ..... | 11,36,629 | .. ... | 1,68,361 |
| 6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue ... ... | ..... | 13,990 | ..... | 1,530 | ..... | 120 |
| Total ... | 1,14,66,884 | A 1,31,45,950 | 90,35,500 | B 1,99,42,492 | 1,28,29,231 | C 1,50,02,588 |

A includes Rs. 5,703-12-0 as duty on Refined Salt.

B „ Rs. 1,056-0-0 „ „ „

C „ Rs. 1,926-4-0 „ „ „ and Rs. 3-4-6 on Kuda Salt.

G. L. MACGREGOR,
Collector of Salt Revenue, Bombay.

# APPENDIX J.

# APPENDIX

*Statement showing the operations of the Fish Curing Yards in the years 1924-1925*

| Serial No. | Name of Yard. | Years. | Quantity of Fish brought to be cured. | Quantity of Salt issued. | Quantity of Fish removed. | Proportion of Fish to each maund of Salt. |
|---|---|---|---|---|---|---|
| | *Ratnágiri District.* | | Mds. | Mds. | Mds. | |
| 1 | Boria ... | 1924-25 ... | 7,860 | 2,620<br>2,728 | 5,895 | 3· |
| | | 1923-24 | 8,184 | 73*a* | 6,138 | 3· |
| 2 | Jaigad ... | 1924-25 ... | 11,583 | 3,857 | 8,687 | 3· |
| | | 1923-24 ... | 18,959 | 6,329 | 14,219 | 3· |
| | | 1924-25 ... | 2,682 | 894<br>29*a* | 2,012 | 3· |
| 3 | Varoda ... | | | 752<br>17*a* | 1,691 | 3· |
| | | 1923-24 ... | 2,255 | | | |
| | | 1924-25 ... | 2,781 | 927<br>16*a* | 2,086 | 3· |
| 4 | Kálbádevi ... | | | 561<br>3*a* | 1,261 | 3· |
| | | 1923-24 .. | 1,682 | | | |
| | | 1924-25 ... | 28,937 | 9,636<br>85*a* | 21,680 | 3· |
| 5 | Ratnágiri ... | | | 9,403<br>2*a* | 20,913 | 3·02 |
| | | 1923-24 ... | 28,359 | | | |
| | | 1924-25 ... | 2,669 | 890<br>24*a* | 2,001 | 3· |
| 6 | Purnagad ... | 1923-24 ... | 2,936 | 979 | 2,202 | 3· |
| | | 1924-25 ... | 11,763 | 3,918<br>73*a* | 8,822 | 3· |
| 7 | Jaitápur ... | 1923-24 ... | 9,669 | 3,223 | 7,252 | 3· |
| | | 1924-25 ... | 8,400 | 2,783<br>29*a* | 6,315 | 3· |
| 8 | Viziadurg ... | | | 2,039<br>5*a* | 4,708 | 3·06 |
| | | 1923-24 .. | 6,244 | | | |
| | | 1924-25 ... | 2,753 | 918<br>89*a* | 2,064 | 3· |
| 9 | Mumbri ... | | | 1,095<br>4*a* | 2,464 | 3· |
| | | 1923-24 ... | 3,285 | | | |
| | | 1924-25 ... | 3,530 | 1,182 | 2,647 | 3· |
| 10 | Mithbáo ... | 1923-24 ... | 3,719 | 1,240 | 2,788 | 3· |
| | | 1924-25 ... | 6,537 | 2,048<br>4*a* | 4,930 | 3·19 |
| 11 | Achra ... | | | 2,019<br>10*a* | 5,353 | 3·55 |
| | | 1923 24 ... | 7,169 | | | |
| | | 1924-25 ... | 2,621 | 770 | 1,947 | 3·40 |
| 12 | Sarjekote ... | 1923-24 ... | 2,951 | 905 | 2,212 | 3·26 |
| | | 1924-25 ... | 28,045 | 8,679<br>60*a* | 21,033 | 3·23 |
| 13 | Málwan ... | | | 5,068<br>84*a* | 11,749 | 3·09 |
| | | 1923-24 ... | 15,665 | | | |
| | | 1924-25 ... | 21,524 | 6,615<br>5,478 | 16,143 | 3·25 |
| 14 | Deobág ... | 1923-24 ... | 18,000 | 4*a* | 13,510 | 3·28 |
| | | 1924-25 ... | 7,818 | 2,463<br>2,481 | 5,886 | 3·19 |
| 15 | Mobar (Deobag Foreshore). | 1923-24 ... | 8,817 | 97*a* | 6,613 | 3·55 |
| | | 1924-25 ... | 2,865 | 830<br>146*a* | 2,148 | 3·08 |
| 16 | Kochra ... | | | 1,449<br>62*a* | 3,555 | 3·19 |
| | | 1923-24 ... | 4,628 | | | |
| | | 1921-25 ... | 36,083 | 11,727<br>563*a* | 27,062 | 3·08 |
| 17 | Venguria ... | | | 4,771<br>294*a* | 10,959 | 3·06 |
| | | 1923-24 ... | 14,602 | | | |
| | | 1924-25 ... | 12,603 | 4,050<br>3,928 | 9,452 | 3·09 |
| 18 | Shiroda ... | 1923-24 ... | 11,970 | 185*a* | 8,978 | 3·04 |
| | Total Ratnágiri District . | 1924-25 ... | 2,01,054 | 64,937<br>1,138*a*<br>54,448 | 1,50,810 | 3·10 |
| | | 1923-24 ... | 1,69,094 | 840*a* | 1,26,565 | 3·10 |

(*a*) Issued for agri

J.

*Ratnágiri and Kanara Districts of the Bombay Presidency for the and 1923-1924.*

| Expenditure including cost of construction, removal, etc., of Yards. | Receipts. | | | | | Remarks. |
|---|---|---|---|---|---|---|
| | Amount realized by sale of Salt. | Miscellaneous receipts. | Stock of Salt at the close of the year. | Value of Salt in Stock at the close of the year at cost price. | Total | |
| Rs. | Rs. | Rs. | Mds. | Rs. | Rs | |
| 2,489 | 2,148 | 12 | 1,245 | 632 | 2,792 | |
| | 2,337 | | | | 2,834 | |
| 2,449 | 61*a* | 3 | 1,130 | 494 | 61*a* | |
| 2,624 | 3,176 | 2 | 2,533 | 1,267 | 4,445 | |
| 5,516 | 5,375 | 3 | 2,461 | 1,205 | 6,583 | |
| 1,033 | 731 | 29 | 1,033 | 904 | 1,664 | |
| | 24*a* | | | | 24*a* | |
| 1,125 | 631 | 5 | 491 | 244 | 880 | |
| | 15*a* | | | | 15*a* | |
| 1,293 | 757 | 14 | 1,336 | 668 | 1,439 | |
| | 13*a* | | | | 13*a* | |
| 1,516 | 483 | 4 | 778 | 421 | 908 | |
| | 2*a* | | | | 2*a* | |
| 8,943 | 8,035 | 12 | 4,134 | 2,067 | 10,114 | |
| | 71*a* | | | | 71*a* | |
| 11,060 | 7,952 | 26 | 4,408 | 2,204 | 10,182 | |
| | 2*a* | | | | 2*a* | |
| 1,138 | 730 | 7 | 873 | 463 | 1,2 0 | |
| | 20*a* | | | | 20*a* | |
| 1,536 | 841 | 4 | 1,011 | 480 | 1,325 | |
| 6,246 | 3,216 | 4 | 3,694 | 3,145 | 6,365 | |
| | 61*a* | | | | 61*a* | |
| 5,739 | 2,830 | 2 | 3,822 | 3,105 | 5,937 | |
| 4,353 | 2,285 | 16 | 2,366 | 2,061 | 4,362 | |
| | 24*a* | | | | 24*a* | |
| 3,716 | 1,780 | 6 | 2,280 | 1,853 | 3,639 | |
| | 4*a* | | | | 4*a* | |
| 1,941 | 824 | ..... | 878 | 503 | 1,327 | |
| | 75*a* | | | | 75*a* | |
| 1,578 | 956 | ..... | 504 | 265 | 1,221 | |
| | 3*a* | | | | 3*a* | |
| 2,638 | 970 | 41 | 1,465 | 824 | 1,835 | |
| 2,925 | 1,070 | ..... | 907 | 459 | 1,529 | |
| 2,644 | 1,670 | ..... | 1,293 | 741 | 2,411 | |
| | 3*a* | | | | 3*a* | |
| 2,446 | 1,752 | ..... | 1,188 | 631 | 2,383 | |
| | 8*a* | | | | 8*a* | |
| 2,037 | 637 | 2 | 993 | 569 | 1,208 | |
| 2,164 | 775 | 2 | 1,293 | 707 | 1,484 | |
| 8,548 | 7,224 | 235 | 2,613 | 1,497 | 8,956 | |
| | 67*a* | | | | 67*a* | |
| 6,716 | 4,637 | 195 | 4,252 | 2,303 | 7,135 | |
| | 71*a* | | | | 71*a* | |
| 6,731 | 5,419 | 7 | 2,659 | 1,523 | 6,949 | |
| | 4,766 | | | | 6,143 | |
| 5,777 | 3*a* | ..... | 2,645 | 1,377 | 3*a* | |
| 4,187 | 2,040 | 12 | 2,994 | 1,637 | 3,689 | |
| | 2,163 | | | | 3,255 | |
| 3,406 | 81*a* | ..... | 2,075 | 1,092 | 81*a* | |
| 1,671 | 772 | ..... | 1,018 | 549 | 1,321 | |
| | 122*a* | | | | 122*a* | |
| 1,719 | 1,274 | 5 | 778 | 386 | 1,665 | |
| | 52*a* | | | | 52*a* | |
| 9,016 | 9,817 | 18 | 3,713 | 1,994 | 11,829 | |
| | 471*a* | | | | 471*a* | |
| 4,964 | 4,265 | 11 | 3,950 | 1,628 | 6,104 | |
| | 247*a* | | | | 247*a* | |
| 4,350 | 3,387 | 4 | 2,174 | 1,276 | 4,667 | |
| | 3,521 | | | | 4,656 | |
| 4,037 | 155*a* | 1 | 2,286 | 1,134 | 155*a* | |
| 71,787 | 53,838 | 415 | 36,604 | 22,310 | 76,564 | |
| | 951*a* | | | | 951*a* | |
| | 47,408 | | | | 67,863 | |
| 68,409 | 704*a* | 267 | 36,262 | 20,148 | 704*a* | |

cultural purposes.

APPENDIX

| Serial No. | Name of Yard. | Years. | Quantity of Fish brought to be cured. | Quantity of Salt issued. | Quantity of Fish removed. | Proportion of Fish to each maund of Salt. |
|---|---|---|---|---|---|---|
| | *Kánara District.* | | Mds. | Mds. | Mds. | |
| 19 | Majali | 1924-25 ... | 12,577 | 2,611 77 *a* | 9,377 | 4·8 |
| | | 1923-24 ... | 10,934 | 2,324 36*a* | 8,150 | 4·7 |
| 20 | Bhaitkhol | 1924-25 ... | 25,064 | 7,357 | 20,886 | 3·41 |
| | | 1923-24 ... | 18,963 | 5,775 10*a* | 15,803 | 3·28 |
| 21 | Bingi | 1924-25 ... | 5,689 | 1,244 | 4,713 | 4·57 |
| | | 1923-24 ... | 3,298 | 658 24*a* | 2,656 | 5·01 |
| 22 | Chendia | 1924-25 ... | 4,255 | 909 | 3,397 | 4·68 |
| | | 1923-24 ... | 3,573 | 827 6*a* | 2,999 | 4·32 |
| 23 | Kodar | 1924-25 ... | 4,511 | 1,418 | 3,700 | 3·18 |
| | | 1923-24 ... | 10,481 | 3,454 | 8,663 | 3·03 |
| 24 | Harwada | 1924-25 ... | 5,424 | 1,204 | 4,520 | 4·50 |
| | | 1923-24 ... | 14,714 | 4,592 | 12,273 | 3·20 |
| 25 | Kemi | 1924-25 ... | 3,522 | 1,046 | 2,965 | 3·37 |
| | | 1923-24 ... | 6,086 | 1,690 8*a* | 5,071 | 3·60 |
| 26 | Gangawali | 1924-25 ... | 1,314 | 297 | 1,095 | 4·42 |
| | | 1923-24 ... | 2,474 | 500 | 2,019 | 4·95 |
| 27 | Tadri | 1924-25 ... | 4,155 | 1,040 | 2,425 | 4· |
| | | 1923-24 ... | 6,845 | 1,561 | 5,61 | 4·39 |
| 28 | Kumta | 1924-25 ... | 4,833 | 999 61*a* | 3,866 | 4·84 |
| | | 1923-24 ... | 6,146 | 1,230 17*a* | 4,914 | 4·98 |
| 29 | Mallukurwa | 1924-25 ... | 9,099 | 1,620 | 7,458 | 5·62 |
| | | 1923-24 ... | 13,037 | 2,524 30*a* | 10,440 | 5·16 |
| 30 | Manki | 1924-25 ... | 11,151 | 2,100 | 9,354 | 5·31 |
| | | 1923-24 ... | 6,965 | 1,252 | 5,786 | 5·56 |
| 31 | Murdeshwar | 1924-25 ... | 2,648 | 525 59*a* | 2,164 | 5·04 |
| | | 1923-24 ... | 5,459 | 970 189*a* | 4,515 | 5·63 |
| 32 | Shirali | 1924-25 ... | 6,402 | 1,091 24*a* | 5,340 | 5·87 |
| | | 1923-24 ... | ..... | ..... | ..... | ..... |
| 33 | Bhatkal | 1924-25 ... | 4,337 | 806 | 3,290 | 5·38 |
| | | 1923-24 ... | 2,030 | 586 | 2,117 | 5· |
| | Total, for Kánara District. | 1924-25 .. | 1,04,981 | 24,267 251*a* | 84,550 | 4·33 |
| | | 1923-24 ... | 1,11,905 | 27,948 320*a* | 90,916 | 4· |
| | Grand Total | 1924-25 ... | 3,06,035 | 89,204 1,389*a* | 2,35,360 | 3·43 |
| | | 1923-24 ... | 2,80,999 | 82,396 1,160*a* | 2,17,481 | 3·41 |

(*a*) Issued for

J—*concluded.*

| Expenditure including cost of construction, removal, etc., of Yards. | Receipts. | | | | | Remarks. |
|---|---|---|---|---|---|---|
| | Amount realized by sale of Salt. | Miscellaneous receipts. | Stock of Salt at the close of the year. | Value of Salt in Stock at the close of the year at cost price. | Total. | |
| Rs. | Rs. | Rs. | Mds. | Rs. | Rs. | |
| 2,977 | 2,170 64*a* | 31 | 1,824 | 1,596 | 3,797 64*a* | |
| 3,200 | 1,996 30*a* | 10 | 1,733 | 1,408 | 3,414 30*a* | |
| 6,121 | 6,025 | 15 | 2,931 | 2,565 | 8,605 | |
| 5,465 | 4,959 8*a* | 20 | 3,219 | 2,616 | 7,625 8*a* | |
| 1,210 | 1,015 | 20 | 645 | 564 | 1,599 | |
| 1,137 | 573 20*a* | 7 | 900 | 731 | 1,310 20*a* | |
| 1,702 | 741 | 13 | 1,436 | 1,256 | 2,010 | |
| 1,888 | 719 5*a* | ..... | 1,370 | 1,113 | 1,832 5*a* | |
| 2,738 | 1,156 | ..... | 1,488 | 1,302 | 2,458 | |
| 3,315 | 2,896 | ..... | 1,084 | 881 | 3,777 | |
| 1,301 | 991 | ..... | 1,125 | 985 | 1,976 | |
| 2,345 | 3,891 | ..... | 133 | 108 | 3,999 | |
| 1,784 | 854 | ..... | 1,282 | 1,121 | 1,975 | |
| 1,867 | 1,468 7*a* | ..... | 1,597 | 1,298 | 2,766 7*a* | |
| 956 | 246 | ..... | 780 | 682 | 928 | |
| 1,033 | 441 | ..... | 781 | 635 | 1,076 | |
| 3,731 | 846 | 23 | 272 | 238 | 1,107 | |
| 1,119 | 1,339 | 2 | 272 | 222 | 1,563 | |
| 2,806 | 815 51*a* | 19 | 1,505 | 1,317 | 2,151 51*a* | |
| 2,425 | 1,099 15*a* | 17 | 1,509 | 1,236 | 2,342 15*a* | |
| 2,693 | 1,333 | 7 | 1,959 | 1,714 | 3,054 | |
| 2,926 | 2,163 25*a* | 18 | 1,526 | 1,240 | 3,421 25*a* | |
| 2,255 | 1,738 | ..... | 1,763 | 1,543 | 3,281 | |
| 2,045 | 1,120 | 1 | 1,412 | 1,148 | 2,269 | |
| 1,164 | 432 75*a* | ..... | 903 | 790 | 1,223 75*a* | |
| 1,497 | 829 158*a* | 10 | 877 | 713 | 1,552 158*a* | |
| 1,599 | 905 20*a* | 3 | 567 | 497 | 1,405 20*a* | |
| ..... | ..... | ..... | ..... | ..... | ..... | |
| 1,960 | 663 | 17 | 1,074 | 940 | 1,619 | |
| 2,027 | 507 | 9 | 1,891 | 1,536 | 2,052 | |
| 84,997 | 19,929 210*a* | 148 | 19,554 | 17,110 | 37,187 210*a* | |
| 32,269 | 24,029 268*a* | 94 | 18,304 | 14,875 | 38,998 268*a* | |
| 1,06,784 | 73,767 1,161*a* | 563 | 56,458 | 39,420 | 1,13,750 1,161*a* | |
| 1,00,678 | 71,437 972*a* | 361 | 54,566 | 35,063 | 1,06,861 972*a* | |

agricultural purposes.

G. L. MacGREGOR,
Collector of Salt Revenue, Bombay.

# APPENDIX K.

*Statement showing details of Cases of Salt Smuggling disposed of by the Salt Department during the year 1924-25.*

| Divisions. | Salt. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Nature of offence. | | | | | | | | | | | |
| | Theft from Salt works. | | Smuggling foreign Salt across Frontier. | | Clandestine removal of Natural Salt. | | Removals from Salt-works in excess of quantities specified in Permits. | | Miscellaneous. | | Total. | |
| | No. | Quantity. | No. | Quantity. | No. | Quantity | No. | Quantity. | No. | Quantity. | No. | Quantity. |
| | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. |
| Northern Division ... ... ... ... ... | ... | ... | ... | ..... | 6 | 2 17 50 | ... | ..... | 3 | 2,284 24 0 | 9 | 2,287 1 50 |
| Damaun Frontier ... ... ... ... ... | ... | ... | 1 | 0 0 52 | ... | ... | ... | ..... | ... | ..... | 1 | 0 0 52 |
| Total, N. D. and Damaun ... | ... | ... | 1 | 0 0 52 | 6 | 2 17 50 | ... | ..... | 3 | 2,284 24 0 | 10 | 2,287 2 22 |
| Southern Division ... ... ... ... ... | 9 | 8 15 61 | ... | ..... | 9 | 1 4 31½ | 3 | 64 8 0 | 47 | 10 36 0 | 68 | 84 23 12½ |
| Goa Territory ... ... ... ... ... | ... | ... | 12 | 11 6 23 | ... | ... | ... | ..... | 2 | 1 1 0 | 14 | 12 7 23 |
| Total, S. D. and Goa ... | 9 | 8 15 61 | 12 | 11 6 23 | 9 | 1 4 31½ | 3 | 64 8 0 | 49 | 11 36 0 | 82 | 96 30 35½ |
| Total ... | 9 | 8 15 61 | 13 | 11 6 75 | 15 | 3 22 1½ | 3 | 64 8 0 | 52 | 2,296 20 0 | 92 | 2,383 32 57½ |

| Divisions. | SALT—*continued.* | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Mode of Smuggling. | | | | | | | | | | | |
| | By Head-loads. | | On Animals. | | In Carts. | | By Boats. | | Miscellaneous. | | Total. | |
| | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. | No. | Quantity. |
| | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. | | Mds. s. t. |
| Northern Division ... ... ... ... | ... | ... | 2 | 44 24 0 | ... | ... | 1 | 2,240 0 0 | 6 | 2 17 50 | 9 | 2,287 1 50 |
| Damaun Frontier ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ..... | 1 | 0 0 52 | 1 | 0 0 52 |
| Total, N. D. and Damaun ... | ... | ... | 2 | 44 24 0 | ... | ... | 1 | 2,240 0 0 | 7 | 2 18 22 | 10 | 2,287 2 22 |
| Southern Division ... ... ... ... | 9 | 8 19 18 | ... | ... | 2 | 4 3 0 | 3 | 63 18 0 | 54 | 8 22 74½ | 68 | 84 23 12½ |
| Goa Territory ... ... ... ... | 13 | 12 6 23 | ... | ... | ... | ... | ... | ..... | 1 | 0 1 0 | 14 | 12 7 23 |
| Total, S. D. and Goa ... | 22 | 20 25 41 | ... | ... | 2 | 4 3 0 | 3 | 63 18 0 | 55 | 8 23 74½ | 82 | 96 30 35½ |
| Total ... | 22 | 20 25 41 | 2 | 44 24 0 | 2 | 4 3 0 | 4 | 2,303 18 0 | 62 | 11 2 16½ | 92 | 2,383 32 57½ |



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SALT—*concluded.*

| Divisions. | How cases were disposed of. | | | | | | Total estimated value of Confiscations. | Fine in lieu of confiscated Property released. | Actual produce by auction-sale of confiscated Property. | Total of two previous columns. | Fines imposed by Magistrates. | Real Value of confiscated Property. | Rewards granted, if any. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of persons arrested. | Number of persons released by the Department. | Number of persons prosecuted. | Number of persons convicted. | Number of persons acquitted. | Percentage of convictions on number prosecuted. | | | | | | | |
| | | | | | | Per cent. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Northern Division ... ... ... ... ... | 17 | ... | 17 | 15 | 2 | 88 | 6,120 0 0 | ... | ..... | ..... | 180 0 0 | 6,120 0 0 | 68 8 0 |
| Damaun Frontier ... ... ... ... ... | 1 | ... | 1 | 1 | ... | 100 | 0 0 3 | ... | ..... | ..... | 5 0 0 | ..... | ... |
| Total, N. D. and Damaun ... | 18 | ... | 18 | 16 | 2 | 89 | 6,120 0 3 | ... | ..... | ..... | 185 0 0 | 6,120 0 0 | 68 8 0 |
| Southern Division ... ... ... ... ... | 69 | 9 | 60 | 56 | 4 | 93 | 28,997 8 0 | 400 5 6 | 16 2 0 | 416 7 6 | 586 0 0 | 28,696 5 9 | 61 0 0 |
| Goa Territory ... ... ... ... ... | 16 | 1 | 15 | 12 | 3 | 80 | 86 9 7 | ... | 25 12 1 | 25 12 1 | 63 0 0 | 86 9 7 | 14 10 0 |
| Total, S. D. and Goa ... | 85 | 10 | 75 | 68 | 7 | 91 | 29,084 1 7 | 400 5 6 | 41 14 1 | 442 3 7 | 649 0 0 | 28,982 15 4 | 75 10 0 |
| Total ... | 103 | 10 | 93 | 84 | 9 | 90 | 35,204 1 10 | 400 5 6 | 41 14 1 | 442 3 7 | 834 0 0 | 35,102 15 4 | 144 2 0 |

G. L. MACGREGOR,
Collector of Salt Revenue, Bombay.

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